



**WISCONSIN FERMENTED
MALT BEVERAGE
TAX RETURN**

*(for use by out-of-state permittees
shipping beer into Wisconsin)*

Name			Month of		Year	
d/b/a			Wis. Permit Number			
Address			FB – _____			
City			State		Zip Code	
			Federal Employer ID Number (FEIN) ____ _ – ____ _			

**Make your check payable to
and mail with your return to:**
Wisconsin Department of Revenue
PO Box 8900
Madison, WI 53708-8900
Phone: (608) 266-6702
Fax: (608) 261-7049

THIS RETURN MUST BE FILED WHETHER OR NOT YOU HAD ANY TRANSACTIONS DURING THE MONTH

Read instructions on reverse side before completing this return.

Line No.	Date Shipped	Invoice Number	Shipped To		Size of Containers (enter number of cases & missing sizes)										TOTAL BARRELS	
			Name	City	1/2 bbl			24/12			12/12					
1																
2																
3																
4																
5																
6																
7																
8																
9																
10																
11																
12																
13	TOTALS		In each column, add the containers you entered on lines 1-12. Enter totals on this line. Then convert totals to barrels - see last column.													
<input type="checkbox"/> Check this box if you are paying the tax due on line 18 by electronic funds transfer (EFT). Call (608) 264-9918 for information about paying taxes by EFT.					14	TAX DUE (multiply total barrels on line 13, last column, by tax rate of \$2.00)										
					15	Subtract "eligible producer credit" (see instructions)										
					16	NET TAX DUE (line 14 less line 15)										
					17	Adjustments - add or (subtract) Attach explanation.										
					18	TAX DUE (attach with your return or pay by EFT) →										

I declare under penalties of law, that I have examined this return, and to the best of my knowledge and belief, it is true, correct and complete.

Signature	Title	Date	Business Telephone No. ()
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INSTRUCTIONS

WHO MUST FILE THIS RETURN

All out-of-state permittees who are authorized by the Wisconsin Department of Revenue to ship fermented malt beverages to Wisconsin must file this return each month with the department. A return must be filed even if you do not make any shipments into Wisconsin during a month. In this instance, indicate “**no shipments**” on your return and send it to the department.

DUE DATE OF RETURN

Your return is due 15 days after the close of the month. To be timely filed, the envelope must be postmarked by a U. S. Post Office on or before the due date **and** received by the department within 5 days of the due date.

Late-filed Returns: All late-filed returns are subject to the following statutory charges:

1. A mandatory \$10 late-filing fee.
2. Interest on the tax due at the rate of 1.5% per month calculated from the due date of the return until date of tax payment.
3. A penalty of 5% of the tax due for each month the tax is unpaid (not exceeding 25% of the tax due).

TAX RATE

The tax rate for fermented malt beverages containing 1/2% or more of alcohol by volume is \$2 per 31 gallon barrel.

WHERE TO FILE YOUR RETURN

Make your check payable and mail with your return to:

Wisconsin Department of Revenue
Post Office Box 8900
Madison, WI 53708-8900

EFT Payments: Tax payments can be submitted via electronic funds transfer by persons registered with the department for making EFT payments of beer taxes. Payments must be submitted according to the instructions in our Electronic Funds Transfer Guide. Information about EFT can be obtained by calling (608) 264-9918.

ASSISTANCE AND FORMS

Information, forms and assistance are available at our following office:

2135 Rimrock Road Mail Stop 5-107
Madison, Wisconsin 53713
Telephone (608) 266-6702
FAX (608) 261-7049

or write to:

Wisconsin Department of Revenue
PO Box 8900
Madison, WI 53708-8900

KEEPING COMPLETE AND ACCURATE RECORDS

You must keep a complete copy of your return and all records pertaining to your business for at least four years. The records must be kept in a place and manner easily accessible for review by department personnel.

NAME, ADDRESS AND OWNERSHIP CHANGES

You must notify the department in writing when your business changes its name, address, ownership or Federal Employer Identification Number (FEIN).

Ceasing Operations – Written notification is also required when you cease operating in Wisconsin so we can inactivate your permit. You are responsible for filing monthly returns covering each month you operate in Wisconsin. When you advise us that you have ceased operating in Wisconsin, you are no longer responsible for filing returns for months subsequent to the month you ceased operating in Wisconsin.

OUT-OF-STATE SHIPPERS MAY ONLY SHIP BEER TO WISCONSIN WHOLESALEERS AUTHORIZED BY THE WISCONSIN DEPARTMENT OF REVENUE TO RECEIVE BEER FROM OUT-OF-STATE SHIPPERS

If you want to verify that a Wisconsin wholesaler is authorized to receive beer from out-of-state shippers, call us at (608) 266-6702.

COMPLETING YOUR RETURN

At the top of the return, enter your company's name and address as they appear on the permit issued to you by the department. Also, enter the month/year covered by your return along with your Wisconsin permit number and Federal Employer ID Number (FEIN).

Lines 1-12. Itemize each shipment of fermented malt beverage you made to Wisconsin wholesalers during the month. List each invoice on a separate line and provide all the information requested for each shipment. Group together shipments made to the same wholesaler, and list your shipments per wholesaler in date order with the oldest shipment first.

Size of Containers – In these columns, enter the number of cases shipped for each invoice. Fill in any missing container sizes for the fermented malt beverages you shipped during the month (for example: 24/7, 48/12, 13.2 bbl., 20/500 ml, 4/5 liter).

Line 13. Add the number of containers you entered on lines 1 through 12 in each column, and enter the totals on this line.

Total Barrel Column – After you have entered the totals on line 13, you must convert the containers entered on each line to barrels, and enter the total barrels in this column.

Line 15. Enter your “eligible producer credit” if any. Brewers whose total production in a calendar year is under 300,000 barrels can receive a credit of 50% of the tax paid (or payable) on the first 50,000 barrels taxed under our law in that calendar year. A brewer does not have to be located in Wisconsin to be eligible for this credit. In determining the number of barrels produced by a single brewer, all brands or labels of that brewer must be combined in all beer production facilities (regardless where located) owned or controlled by that brewer. The amount of credit is computed using the total barrels on line 13 and multiplying the total by \$1.

SIGN AND DATE YOUR RETURN, AND INCLUDE YOUR TELEPHONE NUMBER.